



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
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No.645

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G.329

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 - PROVIDING ONE TIME AMNESTY BY LOWERING /WAIVING OF LATE FEES FOR NON FURNISHING OF FORM GSTR-3B FROM JULY, 2017 TO JANUARY, 2020 AND ALSO PROVIDING RELIEF BY CONDITIONAL WAIVER OF LATE FEE FOR DELAY IN FURNISHING RETURNS IN FORM GSTR - 3B FOR TAX PERIODS OF FEBRUARY, 2020 TO JULY, 2020.

[G.O.Ms.No.287, Revenue (Commercial Taxes-II), 29th September, 2020.]

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments to the notification issued in the G.O. Ms. No. 82, Revenue (Commercial Taxes - II) Department dated 30.01.2019 namely:—

AMENDMENT

In the said notification,-

- i. in the third proviso, for the Table, the following Table shall be substituted, namely : -

" Table

S. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 12 th day of September, 2020
		June, 2020	If return in FORM GSTR-3B is furnished on or before the 23 rd day of September, 2020
		July, 2020	If return in FORM GSTR-3B is furnished on or before the 27 th day of September, 2020

- ii. after the third proviso, the following provisos shall be inserted, namely: –

“Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020:

Provided also that where the total amount of State tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020.”.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.

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